

**§ 301.6103(j)(5)-1**

**26 CFR Ch. I (4-1-13 Edition)**

through (b)(3)(xxx) of this section expires on or before August 26, 2013.

[T.D. 9439, 74 FR 7814, Feb. 20, 2009, as amended by T.D. 9500, 75 FR 52459, Aug. 26, 2010]

**§ 301.6103(j)(5)-1 Disclosures of return information reflected on returns to officers and employees of the Department of Agriculture for conducting the census of agriculture.**

(a) *General rule.* Pursuant to the provisions of section 6103(j)(5) of the Internal Revenue Code and subject to the requirements of paragraph (c) of this section, officers or employees of the Internal Revenue Service will disclose return information reflected on returns to officers and employees of the Department of Agriculture to the extent, and for such purposes, as may be provided by paragraph (b) of this section. "Return information reflected on returns" includes, but is not limited to, information on returns, information derived from processing such returns, and information derived from other sources for the purposes of establishing and maintaining taxpayer information relating to returns.

(b) *Disclosure of return information reflected on returns to officers and employees of the Department of Agriculture.* (1) Officers or employees of the Internal Revenue Service will disclose the following return information reflected on returns described in this paragraph (b) for individuals, partnerships and corporations with agricultural activity, as determined generally by industry code classification or the filing of returns for such activity, to officers and employees of the Department of Agriculture for purposes of, but only to the extent necessary in, structuring, preparing, and conducting, as authorized by chapter 55 of title 7, United States Code, the census of agriculture.

(2) From Form 1040 "U.S. Individual Income Tax Return", Form 1041 "U.S. Income Tax Return for Estates and Trusts", Form 1065 "U.S. Return of Partnership Income" and Form 1065-B "U.S. Return of Income for Electing Large Partnerships" (Schedule F)—

- (i) Taxpayer identity information (as defined in section 6103(b)(6) of the Internal Revenue Code);
- (ii) Spouse's Social Security Number;
- (iii) Annual accounting period;

- (iv) Principal Business Activity (PBA) code;
- (v) Taxable cooperative distributions;
- (vi) Income from custom hire and machine work;
- (vii) Gross income;
- (viii) Master File Tax (MFT) code;
- (ix) Document Locator Number (DLN);
- (x) Cycle posted;
- (xi) Final return indicator;
- (xii) Part year return indicator; and
- (xiii) Taxpayer telephone number.

(3) From Form 943, "Employer's Annual Tax Return for Agricultural Employees"—

- (i) Taxpayer identity information;
- (ii) Annual accounting period;
- (iii) Total wages subject to Medicare taxes;
- (iv) MFT code;
- (v) DLN;
- (vi) Cycle posted;
- (vii) Final return indicator; and
- (viii) Part year return indicator.

(4) From Form 1120 series, "U.S. Corporation Income Tax Return"—

- (i) Taxpayer identity information;
- (ii) Annual accounting period;
- (iii) Gross receipts less returns and allowances;
- (iv) PBA code;
- (v) MFT Code;
- (vi) DLN;
- (vii) Cycle posted;
- (viii) Final return indicator;
- (ix) Part year return indicator; and
- (x) Consolidated return indicator.

(5) From Form 1065 series, "U.S. Return of Partnership Income"—

- (i) Taxpayer identity information;
- (ii) Annual accounting period;
- (iii) PBA code;
- (iv) Gross receipts less returns and allowances;
- (v) Net farm profit (loss);
- (vi) MFT code;
- (vii) DLN;
- (viii) Cycle posted;
- (ix) Final return indicator; and
- (x) Part year return indicator.

(c) *Procedures and Restrictions.* (1) Disclosure of return information reflected on returns by officers or employees of the Internal Revenue Service as provided by paragraph (b) of this section will be made only upon written request

designating, by name and title, the officers and employees of the Department of Agriculture to whom such disclosure is authorized, to the Commissioner of Internal Revenue by the Secretary of Agriculture and describing—

(i) The particular return information reflected on returns for disclosure;

(ii) The taxable period or date to which such return information reflected on returns relates; and

(iii) The particular purpose for the requested return information reflected on returns.

(2)(i) No such officer or employee to whom the Internal Revenue Service discloses return information reflected on returns pursuant to the provisions of paragraph (b) of this section shall disclose such information to any person, other than the taxpayer to whom such return information reflected on returns relates or other officers or employees of the Department of Agriculture whose duties or responsibilities require such disclosure for a purpose described in paragraph (b)(1) of this section, except in a form that cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

(ii) If the Internal Revenue Service determines that the Department of Agriculture, or any officer or employee thereof, has failed to, or does not, satisfy the requirements of section 6103(p)(4) of the Internal Revenue Code or regulations or published procedures, the Internal Revenue Service may take such actions as are deemed necessary to ensure that such requirements are or will be satisfied, including suspension of disclosures of return information reflected on returns otherwise authorized by section 6103(j)(5) and paragraph (b) of this section, until the Internal Revenue Service determines that such requirements have been or will be satisfied.

(d) *Effective date.* This section is applicable on February 22, 2006.

[T.D. 9245, 71 FR 8945, Feb. 22, 2006]

**§ 301.6103(k)(6)-1 Disclosure of return information by certain officers and employees for investigative purposes.**

(a) *General rule.* (1) Pursuant to the provisions of section 6103(k)(6) and sub-

ject to the conditions of this section, an internal revenue employee or an Office of Treasury Inspector General for Tax Administration (TIGTA) employee, in connection with official duties relating to any examination, administrative appeal, collection activity, administrative, civil or criminal investigation, enforcement activity, ruling, negotiated agreement, prefiling activity, or other proceeding or offense under the internal revenue laws or related statutes, or in preparation for any proceeding described in section 6103(h)(2) (or investigation which may result in such a proceeding), may disclose return information, of any taxpayer, to the extent necessary to obtain information relating to such official duties or to accomplish properly any activity connected with such official duties, including, but not limited to—

(i) Establishing or verifying the correctness or completeness of any return or return information;

(ii) Determining the responsibility for filing a return, for making a return if none has been made, or for performing such acts as may be required by law concerning such matters;

(iii) Establishing or verifying the liability (or possible liability) of any person, or the liability (or possible liability) at law or in equity of any transferee or fiduciary of any person, for any tax, penalty, interest, fine, forfeiture, or other imposition or offense under the internal revenue laws or related statutes or the amount thereof for collection;

(iv) Establishing or verifying misconduct (or possible misconduct) or other activity proscribed by the internal revenue laws or related statutes;

(v) Obtaining the services of persons having special knowledge or technical skills (such as, but not limited to, knowledge of particular facts and circumstances relevant to a correct determination of a liability described in paragraph (a)(1)(iii) of this section or skills relating to handwriting analysis, photographic development, sound recording enhancement, or voice identification) or having recognized expertise in matters involving the valuation of